

Member American  
Institute of Certified  
Public Accountants

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*A PROFESSIONAL CORPORATION*

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Member Society of  
Louisiana Certified  
Public Accountants

July 29, 2013

The Primary government financial Statements with Independent auditor's Report for Bienville Parish Police Jury has been revised to correct the Independent auditor's Report for information omitted.

The Independent Auditor's Report was revised to include an opinion on the omission of discretely presented component units and the basis for that opinion. The report was also corrected to be in compliance with Governmental Accounting Standards Board Statement No. 63.

Sincerely,



Mary Jo Finley, CPA

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date AUG 07 2013

REISSUE

**Bienville Parish Police Jury  
Arcadia, Louisiana**

**Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
December 31, 2012  
With Supplemental Information Schedules**

**Bienville Parish Police Jury  
Arcadia, Louisiana**

**Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
December 31, 2012  
With Supplemental Information Schedules**

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**Bienville Parish Police Jury  
Arcadia, Louisiana  
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**Required Supplemental Information (Part I)**  
**Management's Discussion and Analysis**

**Bienville Parish Police Jury  
Arcadia, Louisiana  
Management's Discussion and Analysis  
December 31, 2012**

As management of the Bienville Parish Police Jury, we offer readers of the police jury's financial statements this narrative overview and analysis of the financial activities of the police jury for the year ended December 31, 2012. We encourage readers to consider the information presented here, in conjunction with the basic financial statements, and the supplementary information provided in this report in assessing the efficiency and effectiveness of our stewardship of public resources.

***Overview of the Financial Statements***

This discussion and analysis are intended to serve as an introduction to the police jury's basic financial statements. The police jury's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

***Government-wide Financial Statements.*** The government-wide financial statements are designed to provide readers with a broad overview of the police jury's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the police jury's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the police jury is improving or deteriorating.

The statement of activities presents information showing how the police jury's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned but not taken annual leave).

***Fund Financial Statements.*** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The police jury, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the current funds of the police jury are included in one category - governmental funds.

***Governmental Funds.*** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The police jury maintains eleven individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund and the Road Maintenance and Solid Waste special revenue funds and the Construction Fund which are considered to be major funds. Data from the other funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules in the other supplemental information section of the report.

**Government-Wide Financial Analysis** As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The following tables focus on net position (Table 1) and changes in net position (Table 2) for the police jury's governmental activities.

**Table 1  
Net Position  
Governmental Activities**

	<u>2012</u>	<u>2011</u>
Current and other assets:		
Cash and equivalents	\$20,791,578	\$26,494,634
Receivables	5,248,146	5,383,194
Prepaid expenses		8,485
Capital assets (net)	<u>19,943,206</u>	<u>13,757,207</u>
Total assets	<u>45,982,930</u>	<u>45,643,520</u>
Payables	589,853	1,684,122
Wages and related payable	16,276	9,922
Interest payable	145,429	149,629
Bonds payable	11,255,000	11,675,000
Premium on bonds	306,383	311,576
Due to other agencies		30,822
Deferred Revenues	70,000	70,000
Compensated absences	71,451	69,238
Other post-employment benefits	<u>733,454</u>	<u>241,154</u>
Total liabilities	<u>13,187,846</u>	<u>14,241,463</u>
Net position:		
Invested in capital assets, net of debt	8,688,206	2,082,207
Unrestricted	<u>24,106,878</u>	<u>29,319,850</u>
Total net position	<u>\$32,795,084</u>	<u>\$31,402,057</u>

**Table 2  
Changes in Net Position  
Governmental Activities**

	<u>2012</u>	<u>2011</u>
<b>Revenues</b>		
Program revenues:		
Charges for services	\$43,473	\$38,234
Federal grants	511,676	543,955
State grants and entitlements	419,214	479,034
General revenues:		

**Table 2**  
**Changes in Net Position**  
**Governmental Activities**

	<u>2012</u>	<u>2011</u>
Property taxes	\$4,450,849	\$4,348,123
Sales taxes	2,708,744	5,116,337
Unrestricted grants and contributions	1,403,190	1,237,613
Unrestricted investment earnings	405,484	158,301
Other general revenues	<u>91,180</u>	<u>83,059</u>
Total revenues	<u>10,033,810</u>	<u>12,004,656</u>
<b>Program expenses</b>		
General government	1,575,078	1,291,184
Public safety	581,408	803,582
Public works	5,519,416	5,164,104
Health and welfare	444,194	394,070
Conservation of natural resources	36,889	29,545
Economic development and assistance	88,902	37,890
Debt service	<u>433,595</u>	<u>457,649</u>
Total expenses	<u>8,679,482</u>	<u>8,178,024</u>
Excess before special items	1,354,328	3,826,632
Special item - gain on disposal of assets	<u>38,699</u>	<u>54,146</u>
Increase in net position	1,393,027	3,880,778
Net position at beginning of year	<u>31,402,057</u>	<u>27,521,279</u>
Net position at end of year	<u><u>\$32,795,084</u></u>	<u><u>\$31,402,057</u></u>

**Government-Wide Financial Analysis** At the close of the fiscal year, assets of the police jury exceeded liabilities by \$32,795,084. Of those net position, \$8,688,206 represents the police jury's investment in capital assets net of accumulated depreciation. These assets are not available for future spending. The remaining net position are made up of bank balances of \$2,941,578, time deposits of \$17,850,000, and receivables of \$5,248,146.

Table 3 presents the cost of each of the police jury's major functions as well as the net cost for each function (total cost less revenues generated by those functions). The net cost shows the financial burden placed on the parish's taxpayers for each of those functions.

**Table 3**  
**Governmental Activities**  
**Total Cost of Services**

	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
General government	\$1,575,078	\$1,291,184	\$1,419,834	\$1,140,323
Public safety	581,408	803,582	581,408	803,582
Public works	5,519,416	5,164,104	5,108,575	4,674,846
Health and welfare	444,194	394,070	85,731	(13,699)
All others	<u>559,386</u>	<u>525,084</u>	<u>509,571</u>	<u>511,749</u>
Totals	<u><u>\$8,679,482</u></u>	<u><u>\$8,178,024</u></u>	<u><u>\$7,705,119</u></u>	<u><u>\$7,116,801</u></u>

**Financial Analysis of the Government's Funds** The police jury uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term revenue, expenditures, and balances of expendable resources. This information is used in assessing



the financing requirements of the police jury. Unreserved fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2012, combined governmental fund balances of \$25,363,595 showed a decrease of \$4,727,852 over December 31, 2011. The General Fund's balance of \$7,306,275, is \$557,089 less than the 2011 balance of \$7,863,364. This was mostly due to a 2012 transfer of \$1,500,000. The Road Maintenance Fund experienced a \$427,125 overall decrease. The Solid Waste Fund had a decrease of \$161,290 for the year.

### ***Budgetary Highlights***

Differences between the bottom line of the original budgets and the final budgets were relatively small. Actual numbers for Ad Valorem Taxes and Severance Taxes were higher than expected, along with Federal Grants and Other State Funds. Expenditures were somewhat higher in areas such as Public Safety and Financial and Administrative. Also differences in operating transfers between funds.

### ***Capital Asset and Debt Administration***

***Capital Assets.*** The police jury's investment in capital assets for its governmental activities as of December 31, 2012, amounts to \$19,943,206 (net of accumulated depreciation). This investment includes land, buildings and improvements, infrastructure roads and bridges, furniture and equipment, and construction in progress. The net increase in capital assets for the year was \$7,075,426 which was a result of the construction of the new courthouse and courthouse annex.

***Long-Term Debt.*** At the end of the year, the police jury had total long-term debt of \$12,059,905. Of that amount, \$71,451 represents accrued and unused employee annual leave and is a \$2,213 increase over the previous year. Also there are revenue bonds payable in the amount of \$11,255,000. During the year, \$420,000 was paid in accordance with the debt agreement. The remaining \$733,454 is an accrued liability for employee post-employment benefits. As discussed in the notes to the financial statements, effective for the year 2009, the police jury has implemented Governmental Accounting Standards Board Statement 45 (GASB 45) which requires the accrual of liabilities for group insurance coverage that will be paid for employees after they retire. The current year accrual consist of \$492,300 which is attributed to current costs and \$0, which is the current year share of the accrued liability for employee service at December 31, 2012. That liability is being amortized over a thirty year period.

### ***Economic Factors and Next Year's Budgets***

Over the last several years we showed an upward trend in costs associated with Public Safety and Insurance. While the jury has been committed to constructing a new jail facility for the past several years to alleviate some of these costs, funding to secure more office space rose to the forefront in late 2009. The main focus for the past couple of years was to construct a new Courthouse in Arcadia and a new Courthouse Annex in Ringgold. Funding for these projects will be secured by a bond election in the amount of \$12,000,000 payable from an ad valorem tax. This source of funding, will enable the jury to continue working toward a realistic budget for future planning purposes. Our main focus during the year 2012 will be to finalize construction of the new facilities as soon as possible.

### ***Requests for Information***

This financial report is designed to be a summary of the Bienville Parish Police Jury's finances. If there are any questions regarding any information, a request can be made in writing to the Bienville Parish Police Jury, at P.O. Box 479, Arcadia, Louisiana 71001. Our telephone number is (318) 263-2019.

**MARY JO FINLEY, CPA, INC.**

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**Independent Auditor's Report**

Bienville Parish Police Jury  
Arcadia, Louisiana

**Report on the Financial Statements**

I have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Bienville Parish Police Jury, as of December 31, 2012, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to Bienville Parish Police Jury's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Bienville Parish Police Jury's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

***Basis for Adverse Opinion on the Aggregate Discretely Presented Component Units***

The financial statements do not include financial data of all of the Police Jury's legally separate component units. Accounting principles generally accepted in the United State of America require the financial data for all component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. The amount by which this departure would affect the assets, liabilities, net position, revenues and expenses of the aggregate discretely presented component units has not been determined.

## **BIENVILLE PARISH POLICE JURY**

Arcadia, Louisiana

Independent Auditor's Report,

December 31, 2012

### ***Adverse Opinion***

In my opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on the Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above do not present fairly, the financial position of the aggregate discretely presented component units of the Police Jury as of December 31, 2012, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Unmodified Opinions***

In addition, in my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Bienville Parish Police Jury as of December 31, 2012, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 7, the budgetary comparison information on pages 35 through 39, and the schedule of funding progress for the retiree healthcare plan on page 40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

#### ***Supplementary and Other Information***

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of the Bienville Parish Police Jury's primary government. The accompanying supplemental information and other information, as listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is also not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

**BIENVILLE PARISH POLICE JURY**  
Arcadia, Louisiana  
Independent Auditor's Report,  
December 31, 2012

The accompanying supplemental information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the primary government basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the accompanying supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the primary government's basic financial statements as a whole.

The accompanying other information, as listed in the table of contents, has not been subjected to the auditing procedures applied in the audit of the primary government's basic financial statements, and accordingly, I do not express an opinion or provide any assurance on it.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, I have also issued a report dated May 7, 2013, on my consideration of the Bienville Parish Police Jury's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Bienville Parish Police Jury's internal control over financial reporting and compliance.



West Monroe, Louisiana  
May 7, 2013

## **Basic Financial Statements**

**Statement A**

**Bienville Parish Police Jury  
Arcadia, Louisiana  
Governmental Activities  
Statement of Net Position  
December 31, 2012**

<b>Assets</b>	
Cash and cash equivalents	\$20,791,578
Receivables	5,248,146
Capital assets (net)	<u>19,943,206</u>
<b>Total Assets</b>	<b><u>\$45,982,930</u></b>
<b>Liabilities</b>	
Accounts payable	\$589,853
Wages and related payable	16,276
Interest payable	145,429
Bonds payable	11,255,000
Premium on bonds	306,383
Deferred revenues	70,000
Compensated absences payable	71,451
Other post-employment benefits	<u>733,454</u>
<b>Total Liabilities</b>	<b><u>\$13,187,846</u></b>
<b>Net Position</b>	
Invested in capital assets, net of related debt	\$8,688,206
Unrestricted	<u>24,106,878</u>
<b>Total Net Position</b>	<b><u>\$32,795,084</u></b>

See accompanying notes to basic financial statements.

**Statement B**

**Bienville Parish Police Jury  
Arcadia, Louisiana  
Statement of Activities  
For the Year Ended December 31, 2012**

Functions:	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Governmental Activities:</b>					
General government	\$1,575,078	\$43,473	\$111,771		(\$1,419,834)
Public safety	581,408				(581,408)
Public works	5,519,416		257,443	\$153,398	(5,108,575)
Health and welfare	444,194		358,463		(85,731)
Conservation of natural resources	36,889				(36,889)
Economic development and assistance	88,902		49,815		(39,087)
Debt service	433,595				(433,595)
<b>Total governmental activities</b>	<b>\$8,679,482</b>	<b>\$43,473</b>	<b>\$777,492</b>	<b>\$153,398</b>	<b>(7,705,119)</b>
<b>General revenues:</b>					
<b>Taxes:</b>					
Property taxes levied for general purposes					1,537,832
Property taxes levied for public works					1,815,369
Property taxes levied for debt service					1,097,648
Sales & use taxes levied for public works					2,708,744
Other taxes, penalties, and interest					35,481
Grants and contributions not restricted to specific programs					1,403,190
Licenses and permits					55,699
Unrestricted investment earnings					405,484
Special item - Gain (loss) on disposal of assets					38,699
<b>Total general revenues</b>					<b>9,098,146</b>
Change in net position					1,393,027
Net position at beginning of year					31,402,057
Net position at end of year					<b>\$32,795,084</b>

See accompanying notes to basic financial statements.

## Statement C

Bienville Parish Police Jury  
Arcadia, Louisiana  
Governmental Funds  
Balance Sheet  
December 31, 2012

	General	Road Maintenance	Solid Waste	Construction Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>							
Cash and equivalents	\$7,169,847	\$9,202,074	\$3,467,454	\$161,200	\$525,351	\$265,652	\$20,791,578
Due from other funds				1,500,000			1,500,000
Receivables	1,820,601	1,982,768	306,628	17	1,132,573	5,559	5,248,146
<b>Total Assets</b>	<b>\$8,990,448</b>	<b>\$11,184,842</b>	<b>\$3,774,082</b>	<b>\$1,661,217</b>	<b>\$1,657,924</b>	<b>\$271,211</b>	<b>\$27,539,724</b>
<b>Liabilities and Fund Balances</b>							
<b>Liabilities:</b>							
Accounts payable	\$111,374	\$21,774	\$105,403	\$351,252		\$50	\$589,853
Salaries and related payable	2,799	13,477					16,276
Due to other funds	1,500,000						1,500,000
Deferred revenues	70,000						70,000
<b>Total Liabilities</b>	<b>1,684,173</b>	<b>35,251</b>	<b>105,403</b>	<b>351,252</b>	<b>NONE</b>	<b>50</b>	<b>2,176,129</b>
<b>Fund Equity - fund balances:</b>							
Non spendable						16	16
<b>Restricted:</b>							
Other general government						117,827	117,827
Public works		11,149,591	3,668,679			14,449	14,832,719
Health & welfare						75,575	75,575
Economic development						63,294	63,294
Assigned				1,309,965	\$1,657,924		2,967,889
Unassigned	7,306,275						7,306,275
<b>Total Fund equity - fund balances</b>	<b>7,306,275</b>	<b>11,149,591</b>	<b>3,668,679</b>	<b>1,309,965</b>	<b>1,657,924</b>	<b>271,161</b>	<b>25,363,595</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$8,990,448</b>	<b>\$11,184,842</b>	<b>\$3,774,082</b>	<b>\$1,661,217</b>	<b>\$1,657,924</b>	<b>\$271,211</b>	<b>\$27,539,724</b>

See accompanying notes to basic financial statements.



**Bienville Parish Police Jury  
Arcadia, Louisiana  
Reconciliation of Governmental Funds Balance Sheet to  
Statement of Net Position  
December 31, 2012**

<b>Total fund balance - governmental funds</b>	<b>\$25,363,595</b>
<b>Amounts reported for governmental activities in the statement of net position are different because:</b>	
<b>Capital assets used in governmental activities are not financial resources</b>	<b>19,943,206</b>
<b>Long term liabilities:</b>	
Interest payable	(\$145,429)
Bonds payable	(11,255,000)
Premium on bonds	(306,383)
Compensated absences payable	(71,451)
Net OPEB obligation	<u>(733,454)</u>
<b>Net position of governmental activities</b>	<b><u>\$32,795,084</u></b>

See accompanying notes to basic financial statements.

**Statement D**

**Bienville Parish Police Jury**  
**Arcadia, Louisiana**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Year Ended December 31, 2012**

	<u>General</u>	<u>Road Maintenance</u>	<u>Solid Waste</u>	<u>Construction Fund</u>	<u>Debt Service Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>							
Taxes:							
Ad valorem	\$1,537,832	\$1,815,369			\$1,097,648		\$4,450,849
Sales and use			\$2,708,744				2,708,744
Other taxes, penalties, and interest	7,272					\$28,209	35,481
Licenses and permits	55,699						55,699
Intergovernmental revenues:							
Federal funds	284,609					227,067	511,676
State funds:							
Severance taxes	927,453	475,737					1,403,190
State revenue sharing	28,187	32,140					60,327
Parish transportation		257,443					257,443
Fire insurance rebate	51,444						51,444
LGAP	50,000						50,000
Other state grants	338						338
Fees, charges, and commissions for services	3,598						3,598
Fines and forfeitures						24,515	24,515
Use of money and property	166,374	220,615	13,760	\$1,376	339	3,020	405,484
Other revenues	12,558	2,464					15,022
Total revenues	<u>3,125,364</u>	<u>2,803,768</u>	<u>2,722,504</u>	<u>1,376</u>	<u>1,097,987</u>	<u>282,811</u>	<u>10,033,810</u>
<b>EXPENDITURES</b>							
Current:							
General government:							
Legislative	347,849						347,849

Judicial	277,839					6,200	284,039
Elections	67,256						67,256
Finance and administrative	323,700						323,700
Other general government	337,486						337,486
Public safety	577,831						577,831
Public works	30,000	2,881,910	1,290,940	8,885			4,211,735
Health and welfare	158,611					285,583	444,194
Conservation of natural resources	36,889						36,889
Economic development and assistance	24,992					63,910	88,902
Debt service					862,988		862,988
Capital outlay		1,982,228		5,236,956			7,219,184
Total expenditures	<u>2,182,453</u>	<u>4,864,138</u>	<u>1,290,940</u>	<u>5,245,841</u>	<u>862,988</u>	<u>355,693</u>	<u>14,802,053</u>
Excess (deficiency) of revenues over expenditures	<u>942,911</u>	<u>(2,060,370)</u>	<u>1,431,564</u>	<u>(5,244,465)</u>	<u>234,999</u>	<u>(72,882)</u>	<u>(4,768,243)</u>
<b>OTHER FINANCING SOURCES</b>							
Proceeds from sale of assets		40,391					40,391
Operating transfers in		1,592,854		1,500,000			3,092,854
Operating transfers out	<u>(1,500,000)</u>		<u>(1,592,854)</u>				<u>(3,092,854)</u>
Total other financing sources (uses)	<u>(1,500,000)</u>	<u>1,633,245</u>	<u>(1,592,854)</u>	<u>1,500,000</u>	<u>NONE</u>	<u>NONE</u>	<u>40,391</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(557,089)</u>	<u>(427,125)</u>	<u>(161,290)</u>	<u>(3,744,465)</u>	<u>234,999</u>	<u>(72,882)</u>	<u>(4,727,852)</u>
<b>FUND BALANCES - BEGINNING</b>	<u>7,863,364</u>	<u>11,576,716</u>	<u>3,829,969</u>	<u>5,054,430</u>	<u>1,422,925</u>	<u>344,043</u>	<u>30,091,447</u>
<b>FUND BALANCES - ENDING</b>	<u><u>\$7,306,275</u></u>	<u><u>\$11,149,591</u></u>	<u><u>\$3,668,679</u></u>	<u><u>\$1,309,965</u></u>	<u><u>\$1,657,924</u></u>	<u><u>\$271,161</u></u>	<u><u>\$25,363,595</u></u>

See accompanying notes to basic financial statements.

**Bienville Parish Police Jury  
Arcadia, Louisiana  
Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balances to the Statement of Activities  
For the Year Ended December 31, 2012**

**Net change in fund balances - total governmental funds** **(\$4,727,852)**

**Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the period.** **6,187,691**

**Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.** **420,000**

**Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.** **4,200**

**Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.** **(492,300)**

**Governmental funds do not report gain or loss on disposition of assets. In the Statement of Activities, gain on disposition of assets increased when the asset is disposed.** **(1,692)**

**Premiums on bond issues and other costs of issuance are reported as a revenue in the governmental funds but are carried to the government wide statement of net position and amortized over the life of the bonds. This is the difference between the total deferred costs carried to the statement of net position and the amount amortized for the current year.** **5,193**

**In the Statement of Activities, certain operating expenses - compensated absences - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).** **(2,213)**

**Change in net position of governmental activities** **\$1,393,027**

**See accompanying notes to basic financial statements.**

***Notes to the Basic Financial Statements***

**Bienville Parish Police Jury  
Arcadia, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2012**

**Introduction**

Bienville Parish Police Jury is the parish governing authority governed by an elected board referred to as the "police jury." (similar to county boards in other states) and is a political subdivision of the State of Louisiana. The police jury is governed by seven police jurors representing the various districts within the parish. The jurors are elected by the voters of their respective districts and serve four-year terms. The current terms of jurors expire in January 2016. Jurors receive compensation for their service on the police jury as provided by Louisiana Revised Statute 33:1233.

Bienville Parish, established by Act 183 of the Louisiana Legislature in 1848, is located in the north-central part of the state and occupies 856 square miles of land with a population of 15,752 residents, based on the last census. State law gives the police jury various powers and functions in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for their own government, the construction and maintenance of roads and bridges, drainage systems, sewerage, solid waste disposal, fire protection, recreation and parks, parish prison construction and maintenance, road lighting and marking, water works, health units, hospitals, provide for the health and welfare of the poor, disadvantaged, and unemployed, economic development, tourism and regulate the sale of alcoholic beverages in the parish. The police jury also houses and maintains the Courts and the offices of the Assessor, Clerk of Court, Registrar of Voters, District Attorney and the Sheriff. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, parish licenses, state revenue sharing, and various other state and federal grants.

In accomplishing its objectives the police jury has 35 employees (3 in the central office, 1 in the courthouse, 1 in the 911 office, and 30 in public works) In addition to maintaining drainage and bridges in the parish, the police jury currently maintains 551 miles of parish roads (513 miles of asphalt and 39 miles of gravel or unimproved).

The police jury also has the authority to create special districts (component units) within the parish to help in fulfilling its functions. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under the provisions of this Statement, the jury is considered a primary government, since it is a general purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the police jury may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. In accordance with GASB Statement 14, the reporting entity for Bienville Parish consist of the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Statement No. 14 established criteria for determining which component units should be considered part of Bienville Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

**Bienville Parish Police Jury**  
**Arcadia, Louisiana**  
**Notes to the Financial Statements (Continued)**

1. Appointing a voting majority of an organization's governing body, and:
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the police jury has determined that the following component units are part of the Bienville Parish reporting entity:

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
<b>Bienville Parish:</b>		
Library	December 31	1, 2, & 3
Communications District	December 31	1 and 3
Industrial Development Board (inactive)	December 31	1 and 3
Hospital District No. 1	December 31	1 and 3
Hospital District No. 2	April 30	1 and 3
Industrial District No. 2	December 31	1 and 3
Recreation District No. 1	December 31	1 and 3
Recreation District No. 3	December 31	1 and 3
Wards 4 and 5 Fire Protection District	December 31	1, 2, & 3
Fire Protection District No. 6	December 31	1, 2, & 3
Ward 7 Fire District	December 31	1, 2, & 3
Sheriff	June 30	1, 2, & 3
Clerk of Court	June 30	1, 2, & 3
Assessor	December 31	1, 2, & 3
North Bienville Fire Protection District	December 31	1, 2, & 3
Castor Area Recreation District (inactive)	December 31	1 and 3
Shady Grove Recreation District	December 31	1 and 3
Shiloh Community Waterworks District	June 30	1 and 3
Mill Creek Recreation and Water Conservation District	December 31	1 and 3
Kepler Creek Recreation and Water Conservation District	December 31	1 and 3

Considered in the determination of component units of the reporting entity was the Bienville Parish School Board, the District Attorney for the Second Judicial District, the Second Judicial District Court and the various municipalities in the parish. It was determined that these governmental entities are not component units of Bienville

**Bienville Parish Police Jury  
Arcadia, Louisiana  
Notes to the Financial Statements (Continued)**

Parish reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of Bienville Parish Police Jury.

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury's) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units.

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units, except as discussed in the following paragraph, are included in the accompanying primary government financial statements. These financial statements are not intended to and do not report on the Bienville Parish reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

The primary government financial statements include all funds and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records are considered part of the primary government (police jury) and include Bienville Parish Industrial District No. 2.

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **A. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and, where applicable, proprietary and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and, where applicable, major individual enterprise funds are reported as separate columns in the fund financial statements.



**Bienville Parish Police Jury  
Arcadia, Louisiana  
Notes to the Financial Statements (Continued)**

**B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary and fiduciary fund financial statements, where applicable. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Sales taxes are recognized in the period that the sales occur. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Ad valorem taxes, state revenue sharing, and federal and state grants are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the police jury.

The police jury reports the following major governmental funds:

The General Fund is the police jury's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund

The Road Maintenance Fund accounts for the maintenance of the parish highways, streets, and bridges. Financing is provided by the State of Louisiana Parish Transportation Fund, severance tax, a specific Parish wide ad valorem tax, and state revenue sharing funds, and interest earning.

The Solid Waste Fund accounts for the collection and disposal of solid waste in the parish. Financing is provided by a specific parish wide sales and use tax. In accordance with the tax proposition, excess revenues of the fund are transferred to the Road Maintenance Fund to be used for road rehabilitation projects.

The construction fund account for financial resources received and used for the construction and equipment of a new courthouse and new courthouse annex.

The debt service fund account for financial resources received and used for the debt service payments on bonds.

When applicable, private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting

**Bienville Parish Police Jury  
Arcadia, Louisiana  
Notes to the Financial Statements (Continued)**

**Standards Board.** Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The police jury has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Not eliminating these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the police jury's policy to use restricted resources first, then unrestricted resources as they are needed.

**C. Deposits and Investments**

The police jury's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the police jury's investment policy allow the police jury to invest in collateralized certificates of deposits, government backed securities, commercial paper, the Louisiana Asset Management Pool (a state sponsored investment pool), and mutual funds consisting solely of government backed securities. Investments for the police jury are reported at fair value.

**D. Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources

All property tax receivables are shown net of an allowance for uncollectibles. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15<sup>th</sup>. Ad valorem taxes become delinquent if not paid by December 31<sup>st</sup>. The taxes are normally collected in December of the current year and January and February of the ensuing year. The following is a summary of authorized and levied ad valorem taxes:

**Bienville Parish Police Jury**  
**Arcadia, Louisiana**  
**Notes to the Financial Statements (Continued)**

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Property taxes for:			
General government	4.00	4.21	Indefinite
Public works	5.82	4.97	2015
Debt service	3.00	3.00	Indefinite

The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2012 assessed valuation (amounts expressed in thousands):

	<u>2012 Assessed Valuation</u>	<u>Per cent of Total Assessed Valuation</u>
ETC Tiger Pipeline, LLC	\$47,544	12.03%
Gulf South Pipeline Company	38,980	9.87%
QEP Energy Company	23,286	5.89%
Regency Intrastate	19,887	5.03%
Bear Creek Storage Company	19,275	4.88%
Centerpoint Energy Gas Transmission	16,269	4.12%
Conocophillips Company	16,108	4.08%
El Paso E & P Company, LP	14,613	3.70%
QEP Field Services	9,137	2.31%
Arcadia Gas Storage, LLC	<u>9,112</u>	<u>2.31%</u>
Total	<u>\$214,211</u>	<u>54.21%</u>

**Sales Taxes** The police jury receives a one per cent (1%) sales and use tax approved by the voters in 1994. The tax was renewed in 2003 and will expire on June 30, 2014. In accordance with the tax proposition, the proceeds of the tax are dedicated to first, provide for the collection and disposal of solid waste in the parish and second, with any remaining proceeds to be used for constructing, improving, and maintaining roads and bridges in the parish with the prohibition that no proceeds can be used for salaries.

**E. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads and bridges) are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Approximately 87% of non-infrastructure assets are based on actual costs while the remaining 13% are based on the actual historical costs of like items. The cost of infrastructure assets acquired prior to 2005 are based on current replacement cost adjusted to their year of acceptance into the parish road and bridge systems using the U.S. Department of Labor's producer price index. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The police jury maintains a threshold level of \$500 or more for capitalizing assets.

**Bienville Parish Police Jury  
Arcadia, Louisiana  
Notes to the Financial Statements (Continued)**

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend their useful lives are not capitalized.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Infrastructure roads	20 - 40 Years
Infrastructure bridges	25 - 40 Years
Buildings and building improvements	10 - 40 Years
Furniture and fixtures	5 - 10 Years
Vehicles	5 - 10 Years
Heavy equipment	5 - 10 Years
Other equipment	5 - 10 Years

**F. Compensated Absences**

The following policies relating to vacation and sick leave are currently in effect:

All full-time and probationary employees of the police jury earn from ten to fifteen days of annual leave per year, depending on their length of service. Employees may accumulate and carry forward a maximum of 30 days. Employees also earn 10 days of sick leave per year with no limit on accumulation. Upon retirement or termination, unused annual leave will be paid to the employee at his or her current rate of pay. Employees are not paid for accumulated sick leave. Upon termination of employment, for reasons other than retirement, all accumulated sick leave is forfeited. Employees retiring have the option of converting unused sick leave to service time for the purpose of retirement benefit calculation, as provided by the Parochial Employees Retirement System.

The entire compensated absence liability, determined in accordance with the provisions of GASB Codification Section C60, is reported on the government-wide financial statements. For governmental fund financial statements, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported in the governmental funds.

**G. Long-Term Obligations**

In the government-wide financial statements long-term obligations, such as compensated absences, are reported as liabilities in the applicable governmental activities. In the fund financial statements, governmental fund types recognize compensated absences only to the extent that they will be paid with current resources

**Bienville Parish Police Jury  
Arcadia, Louisiana  
Notes to the Financial Statements (Continued)**

**H. Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

**I. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the police jury, which are either unusual in nature or infrequent in occurrence.

**J. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**2. CASH AND CASH EQUIVALENTS**

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2012, the police jury has cash and cash equivalents (book balances) totaling \$20,791,578, as follows:

Demand deposits	\$2,941,578
Time deposits	<u>17,850,000</u>
Total	<u>\$20,791,578</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at December 31, 2012, are as follows:

Bank Balances	<u>\$20,983,471</u>
Federal deposit insurance	\$1,250,016
FDIC Transaction Account Guarantee Program	2,179,434
FHLB Standby Letter of Credit	7,000,000
Pledged securities (uncollateralized)	<u>8,832,439</u>
Total	<u>\$19,261,889</u>

**Bienville Parish Police Jury**  
**Arcadia, Louisiana**  
**Notes to the Financial Statements (Continued)**

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, state law (LSA- R.S. 39:1229) imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

**3. RECEIVABLES**

The receivables of \$5,248,146, at December 31, 2012, are as follows:

	<u>General</u>	<u>Road Maintenance</u>	<u>Solid Waste</u>	<u>Constr</u>	<u>Debt Service</u>	<u>Non-Major</u>	<u>Total</u>
Ad valorem taxes	\$1,589,379	\$1,876,298			\$1,132,573		\$4,598,250
Sales and use taxes			\$306,628				306,628
Other taxes	1,694					\$4,292	5,986
Federal grants	15,241						15,241
State grants	204,788	106,290					311,078
Accounts and other	9,499	180		\$17		1,267	10,963
<b>Total</b>	<b><u>\$1,820,601</u></b>	<b><u>\$1,982,768</u></b>	<b><u>\$306,628</u></b>	<b><u>\$17</u></b>	<b><u>\$1,132,573</u></b>	<b><u>\$5,559</u></b>	<b><u>\$5,248,146</u></b>

**4. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2012, is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Capital assets not being depreciated:</b>				
Land	\$660,250			\$660,250
Construction in progress	6,959,178	\$5,692,843	(\$2,455,662)	10,196,359
<b>Total capital assets not being depreciated</b>	<b><u>7,619,428</u></b>	<b><u>5,692,843</u></b>	<b><u>(2,455,662)</u></b>	<b><u>10,856,609</u></b>
<b>Capital assets being depreciated:</b>				
<b>Infrastructure:</b>				
Roads	18,686,165	1,170,739		19,856,904
Bridges	1,517,810	455,888		1,973,698
Buildings and improvements	2,789,136	2,028,386		4,817,522
Office furniture and equipment	22,519			22,519
Heavy Equipment	1,505,706	137,028	(97,713)	1,545,021
Vehicles	1,112,436	122,204	(15,549)	1,219,091
Miscellaneous equipment	486,436	67,758	(30,496)	523,698
<b>Total capital assets being depreciated</b>	<b><u>26,120,208</u></b>	<b><u>3,982,003</u></b>	<b><u>(143,758)</u></b>	<b><u>29,958,453</u></b>
<b>Less accumulated depreciation for:</b>				
<b>Infrastructure:</b>				
Roads	(14,053,761)	(757,631)		(14,811,392)
Bridges	(1,250,353)	(28,981)		(1,279,334)
Buildings and improvements	(2,500,822)	(64,657)		(2,565,479)

**Bienville Parish Police Jury**  
**Arcadia, Louisiana**  
**Notes to the Financial Statements (Continued)**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Office furniture and equipment	(\$21,859)	(\$330)		(\$22,189)
Heavy Equipment	(1,109,917)	(77,460)	\$96,021	(1,091,356)
Vehicles	(686,397)	(73,871)	15,549	(744,719)
Miscellaneous equipment	(359,320)	(28,563)	30,496	(357,387)
Total depreciation	<u>(19,982,429)</u>	<u>(1,031,493)</u>	<u>142,066</u>	<u>(20,871,856)</u>
Total capital assets being depreciated (net)	<u>6,137,779</u>	<u>2,950,510</u>	<u>(1,692)</u>	<u>9,086,597</u>
Total capital assets (net)	<u>\$13,757,207</u>	<u>\$8,643,353</u>	<u>(\$2,457,354)</u>	<u>\$19,943,206</u>

Depreciation expense for the year was charged to the following governmental functions:

	<u>Amount</u>
General government	\$67,096
Public safety	3,577
Public works	960,820
Total	<u>\$1,031,493</u>

## **5. INTERFUND TRANSFERS**

During 2012, the Solid Waste Fund made operating transfers of \$1,592,854, to fund road rehabilitation work in the Road Maintenance Fund. Transfers from the Solid Waste Fund to the Road Maintenance Fund, as discussed in Note 1-D, are allowed by the sales tax proposition.

## **6. LONG-TERM OBLIGATIONS**

The following is a summary of long-term obligation transactions for the year ended December 31, 2012:

	<u>Revenue Bonds</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations, December 31, 2011	\$11,675,000	\$69,238	\$11,744,238
Additions		52,219	52,219
Deletions	(420,000)	(50,422)	(470,422)
Adjustment*		416	416
Long-term obligations, December 31, 2012	<u>\$11,255,000</u>	<u>\$71,451</u>	<u>\$11,326,451</u>

\* Adjustment has been made to account for differences between beginning and ending rates of pay.

Revenue bonds payable at December 31, 2012, are comprised of the following issue:

**Bienville Parish Police Jury**  
**Arcadia, Louisiana**  
**Notes to the Financial Statements (Continued)**

\$12,000,000 -2010 bonds for the construction of a parish courthouse and a courthouse annex, including acquiring equipment and furnishings. Principal is due in annual installments of \$325,000 to \$860,000 through March 1, 2030. Interest at 2% to 4% per annum. Debt retirement payments are to be made from ad valorem taxes.

**\$11,255,000**

The annual requirements to amortize all general obligation bonds outstanding at December 31, 2012 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$435,000	\$429,762	\$864,762
2014	455,000	416,413	871,413
2015	470,000	400,187	870,187
2016	490,000	380,987	870,987
2017	510,000	360,988	870,988
2018-2022	2,885,000	1,474,838	4,359,838
2023-2027	3,530,000	854,569	4,384,569
2028-2030	2,480,000	151,400	2,631,400
Total	<u>\$11,255,000</u>	<u>\$4,469,144</u>	<u>\$15,724,144</u>

## **7. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS**

### **Post-employment benefits**

**Plan Description** – The Bienville Parish Police Jury's medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement.

Most employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007 retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service. Complete plan provisions are included in the official plan documents.

**Contribution Rates** – Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

**Fund Policy** – Until 2009, the Bienville Parish Police Jury recognized the cost of providing post-employment medical benefits (the Bienville Parish Police Jury's portion of the retiree medical benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2012 and 2011, the Bienville Parish Police Jury's portion of health care funding cost for retired employees totaled \$0 and \$10,313, respectively.

Effective January 1, 2009, the Bienville Parish Police Jury implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other*



**Bienville Parish Police Jury**  
**Arcadia, Louisiana**  
**Notes to the Financial Statements (Continued)**

than Pensions (GASB 45). This amount was applied toward the Net OPEB Benefit Obligation as shown in the following table.

**Annual Required Contribution** – The Bienville Parish Police Jury's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The actuarially computed ARC is as follows:

	<u>2012</u>
Normal cost	\$292,812
30-year UAL amortization amount	<u>203,788</u>
Annual required contribution (ARC)	<u><u>\$496,600</u></u>

**Net Post-employment Benefit Obligation (Asset)** – The table below shows the Bienville Parish Police Jury's Net Other Post-employment Benefit (OPEB) Obligation for fiscal years ending December 31:

	2012	2011
Beginning Net OPEB Obligation	\$241,154	\$163,859
Annual required contribution	496,600	83,512
Interest on Net OPEB Obligation	9,646	4,096
ARC Adjustment	<u>(13,946)</u>	<u>0</u>
OPEB Cost	492,300	87,608
Contribution to Irrevocable Trust	0	0
Current year retiree premium	0	(10,313)
Change in Net OPEB Obligation	<u>492,300</u>	<u>77,295</u>
Ending Net OPEB Obligation	<u><u>\$733,454</u></u>	<u><u>\$241,154</u></u>

The following table shows the Bienville Parish Police Jury's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability for last year and this year:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Liability (Asset)
December 31, 2012	\$492,300	0.00%	\$733,454
December 31, 2011	\$87,608	11.77%	\$241,154

**Funded Status and Funding Progress** – In 2012 and 2011, the Bienville Parish Police Jury made no contributions to its post employment benefits plan. The plan is not funded, has no assets, and hence has a funded ratio of zero. Based on the January 1, 2012 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year December 31, 2012 was \$3,523,927 which is defined as that portion, as determined by a particular actuarial cost method (the Bienville Parish Police Jury uses the Projected Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost.

**Bienville Parish Police Jury**  
**Arcadia, Louisiana**  
**Notes to the Financial Statements (Continued)**

Actuarial Accrued Liability (AAL)	\$3,523,927
Actuarial Value of Plan Assets (AVP)	-
Unfunded Act. Accrued Liability (UAAL)	3,523,927
Funded Ratio (AVP/AAL)	0.00%
Covered Payroll (active plan members)	1,339,097
UAAL as a percentage of covered payroll	263.16%

**Actuarial Methods and Assumptions** – Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Bienville Parish Police Jury and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Bienville Parish Police Jury and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Bienville Parish Police Jury and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

**Actuarial Cost Method** – The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality and turnover.

**Actuarial Value of Plan Assets** – There are not any plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

**Turnover Rate** – An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce a composite average annual turnover of approximately 5%.

**Post employment Benefit Plan Eligibility Requirements** – Based on past experience, it has been assumed that entitlement to benefits will commence three years after eligibility to enter the D.R.O.P. Medical benefits are provided to employees upon actual retirement. Most employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007 retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service.

**Bienville Parish Police Jury  
Arcadia, Louisiana  
Notes to the Financial Statements (Continued)**

**Entitlement to benefits continue through Medicare to death.**

**Investment Return Assumption (Discount Rate)** – GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation.

**Health Care Cost Trend Rate** – The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures Projections: 2003 to 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013, released in January, 2004 by the Health Care Financing Administration ([www.cms.hhs.gov](http://www.cms.hhs.gov)). "State and Local" rates for 2008 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0% for 2016 and later.

**Mortality Rate** - The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is a published mortality table which was designed to be used in determining the value of accrued benefits in defined benefit pension plans.

**Method of Determining Value of Benefits** – The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays 100% of the cost of the medical insurance for the retirees, but not for dependents, until age 65. The rates provided applicable before age 65 are "blended" rates. Since GASB 45 mandates that "unblended" rates be used, we have estimated the "unblended" rates active and retired before Medicare eligibility to be 130% of the blended rate and for retired on and after Medicare eligibility to be 80% of the blended rate. While there are not any current retirees, we have used these estimated rates as the basis of those rates applicable in the future subject to projection by medical trend as described below.

**Inflation Rate** - Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.50% annually.

**Projected Salary Increases** - This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

**Post-retirement Benefit Increases** - The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

## **8. RETIREMENT SYSTEM**

Substantially all employees of the Bienville Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

**Bienville Parish Police Jury  
Arcadia, Louisiana  
Notes to the Financial Statements (Continued)**

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees, hired prior to January 1, 2007, who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final three year average salary. Employees hired after January 1, 2007, who retire at or after age 55 with at least 30 years of service, at or after age 62 with at least 10 years of creditable service, or at or after age 67 with at least 7 years of creditable service are entitled to a retirement benefit, payable for life, equal to 3 per cent of their final five year average compensation. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final-average salary for each salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the Bienville Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 15.75 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Bienville Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Bienville Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2012, 2011, and 2010, were \$179,623, \$176,310, and \$179,779, respectively, equal to the required contributions for each year.

## **9. RISK MANAGEMENT**

The police jury is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; liability; and injuries to employees and others. To handle such risk of loss, the police jury maintains commercial insurance policies covering; automobile liability and medical payments; workers compensation; general liability; and surety bond coverage on the secretary/ treasurer and other employees handling money. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

## **10. LITIGATION**

At December 31, 2012, the police jury is not involved in any litigation, the resolution of which would materially affect the financial position of the police jury.

***Required Supplemental Information (Part II)***

**Bienville Parish Police Jury  
Arcadia, Louisiana**

**Required Supplementary Information  
Budgetary Comparison Schedules for Major Funds  
For the Year Ended December 31, 2012**

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer prior to November of each year. During November, the finance committee reviews the proposed budgets and makes changes as they deem appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. During its regular December meeting, the police jury holds a public hearing on the proposed budget in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the police jury's regular December meeting, and a notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary/treasurer presents necessary budget amendments to the police jury during the year when, in his judgement, actual operations are differing materially from those anticipated in the original budget. The jury, during a regular meeting, reviews the proposed amendments, makes changes as they feel necessary, and formally adopts the amendments. The adoption of the amendments is included in police jury minutes published in the official journal.

The police jury exercises budgetary control at the function level. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

For the year ended December 31, 2012, modified accrual based budgets were adopted for the General Fund and all special revenue funds. Budgetary comparison schedules include the original budgets and all subsequent amendments.

## Schedule 1

Bienville Parish Police Jury  
Arcadia, Louisiana  
Budgetary Comparison Schedule - General Fund  
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
<b>Taxes:</b>				
Ad valorem	\$1,250,000	\$1,536,500	\$1,537,832	\$1,332
Other taxes, penalties, & interest	8,000	5,750	7,272	1,522
Licenses and permits	75,600	57,420	55,699	(1,721)
<b>Intergovernmental revenues:</b>				
Federal funds - federal grants	175,000	277,500	284,609	7,109
State funds:				
Severance taxes	500,000	855,750	927,453	71,703
State revenue sharing (net)	25,000	19,000	28,187	9,187
Other	190,000	90,250	101,782	11,532
Fees, charges, and commissions for services	4,500	4,500	3,598	(902)
Use of money and property	61,500	164,600	166,374	1,774
Other revenues		62,330	12,558	(49,772)
<b>Total revenues</b>	<u>2,289,600</u>	<u>3,073,600</u>	<u>3,125,364</u>	<u>51,764</u>
<b>Expenditures</b>				
<b>Current:</b>				
General government:				
Legislative	385,600	347,443	347,849	(406)
Judicial	236,016	280,973	277,839	3,134
Elections	67,575	73,026	67,256	5,770
Finance and administrative	348,775	324,170	323,700	470
Other general government	326,252	383,902	337,486	46,416
Public safety	615,474	569,594	577,831	(8,237)
Public works	40,000	38,500	30,000	8,500
Health and welfare	194,000	170,400	158,611	11,789
Conservation of natural resources	60,436	55,132	36,889	18,243
Economic development and assistance	15,040	14,940	24,992	(10,052)
<b>Total expenditures</b>	<u>2,289,168</u>	<u>2,258,080</u>	<u>2,182,453</u>	<u>75,627</u>
<b>Excess of Revenues over Expenditures</b>	<u>432</u>	<u>815,520</u>	<u>942,911</u>	<u>127,391</u>
<b>Other Financing Use</b>				
Operating transfer out		(1,500,000)	(1,500,000)	
<b>Excess (Deficiency) of Revenues over Expenditures and Other Use</b>	<u>432</u>	<u>(684,480)</u>	<u>(557,089)</u>	<u>127,391</u>
<b>Fund Balance - Beginning</b>	<u>NONE</u>	<u>1,500,000</u>	<u>7,863,364</u>	<u>6,363,364</u>
<b>Fund Balance - Ending</b>	<u>\$432</u>	<u>\$815,520</u>	<u>\$7,306,275</u>	<u>\$6,490,755</u>

(Continued)

## Schedule 1

**Bienville Parish Police Jury**  
**Arcadia, Louisiana**  
**Budgetary Comparison Schedule - Road Maintenance Fund**  
**For the Year Ended December 31, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes - Ad valorem	\$1,350,000	\$1,816,000	\$1,815,369	(\$631)
Intergovernmental revenues - state funds:				
Severance taxes	850,000	476,000	475,737	(263)
State revenue sharing (net)	30,000	30,000	32,140	2,140
Parish transportation funds	320,000	320,000	257,443	(62,557)
Use of money and property	80,000	174,000	220,615	46,615
Other revenues		2,496	2,464	(32)
Total revenues	<u>2,630,000</u>	<u>2,818,496</u>	<u>2,803,768</u>	<u>(14,728)</u>
<b>Expenditures</b>				
Current - Public Works:				
Personal services	2,109,350	1,767,025	1,911,158	(144,133)
Operating services	364,200	373,450	213,087	160,363
Materials and supplies	1,221,500	819,595	757,665	61,930
Capital outlay	<u>2,171,000</u>	<u>1,984,365</u>	<u>1,982,228</u>	<u>2,137</u>
Total expenditures	<u>5,866,050</u>	<u>4,944,435</u>	<u>4,864,138</u>	<u>80,297</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>(3,236,050)</u>	<u>(2,125,939)</u>	<u>(2,060,370)</u>	<u>(65,569)</u>
<b>Other Financing Sources</b>				
Proceeds from sale of assets		40,400	40,391	(9)
Operating transfers in	<u>3,500,000</u>	<u>1,600,000</u>	<u>1,592,854</u>	<u>(7,146)</u>
Total other financing sources	<u>3,500,000</u>	<u>1,640,400</u>	<u>1,633,245</u>	<u>(7,155)</u>
<b>Excess (Deficiency) of Revenues and Other Source over Expenditures</b>	263,950	(485,539)	(427,125)	58,414
<b>Fund Balance - Beginning</b>	<u>NONE</u>	<u>10,000,000</u>	<u>11,576,716</u>	<u>1,576,716</u>
<b>Fund Balance - Ending</b>	<u>\$263,950</u>	<u>\$9,514,461</u>	<u>\$11,149,59</u>	<u>\$1,635,130</u>

(Continued)



**Schedule 1**

**Bienville Parish Police Jury  
Arcadia, Louisiana  
Budgetary Comparison Schedule  
Solid Waste Fund  
For the Year Ended December 31, 2012**

	Solid Waste Fund			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues				
Taxes - Sales and use	\$4,600,000	\$2,775,000	\$2,708,744	(\$66,256)
Use of money and property	20,000	13,740	13,760	20
Total revenues	<u>4,620,000</u>	<u>2,788,740</u>	<u>2,722,504</u>	<u>(66,236)</u>
Expenditures				
Current				
Public Works:				
Sales tax collection fees	170,000	117,100	111,994	5,106
Solid waste collection and disposal	<u>950,000</u>	<u>1,174,500</u>	<u>1,178,946</u>	<u>(4,446)</u>
Total expenditures	<u>1,120,000</u>	<u>1,291,600</u>	<u>1,290,940</u>	<u>660</u>
Excess (Deficiency) of Revenues over Expenditures	<u>3,500,000</u>	<u>1,497,140</u>	<u>1,431,564</u>	<u>65,576</u>
Other Financing Use				
Operating transfers out	<u>(3,500,000)</u>	<u>(1,600,000)</u>	<u>(1,592,854)</u>	<u>7,146</u>
Excess (Deficiency) of Revenues over Expenditures and Other Use	NONE	(102,860)	(161,290)	(58,430)
Fund Balance - Beginning	<u>NONE</u>	<u>2,000,000</u>	<u>3,829,969</u>	<u>1,829,969</u>
Fund Balance - Ending	<u>NONE</u>	<u>\$1,897,140</u>	<u>\$3,668,679</u>	<u>\$1,771,539</u>

(Continued)

**Schedule 1**

**Bienville Parish Police Jury**  
**Arcadia, Louisiana**  
**Budgetary Comparison Schedule - Construction Fund**  
**For the Year Ended December 31, 2012**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Use of money and property	<u>\$10,000</u>	<u>\$1,400</u>	<u>\$1,376</u>	<u>(\$24)</u>
Total revenues	<u>10,000</u>	<u>1,400</u>	<u>1,376</u>	<u>(24)</u>
<b>Expenditures</b>				
Operating services		8,900	8,885	15
Capital outlay	<u>6,800,000</u>	<u>6,315,000</u>	<u>5,236,956</u>	<u>1,078,044</u>
Total expenditures	<u>6,800,000</u>	<u>6,323,900</u>	<u>5,245,841</u>	<u>1,078,059</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>(6,790,000)</u>	<u>(6,322,500)</u>	<u>(5,244,465)</u>	<u>1,078,035</u>
<b>Other Financing Source</b>				
Operating transfer in		1,500,000	1,500,000	
<b>Excess (Deficiency) of Revenues and Other Source over Expenditures</b>	<u>(6,790,000)</u>	<u>(4,822,500)</u>	<u>(3,744,465)</u>	<u>1,078,035</u>
<b>Fund Balance - Beginning</b>	<u>6,800,000</u>	<u>12,000,000</u>	<u>5,054,430</u>	<u>(6,945,570)</u>
<b>Fund Balance - Ending</b>	<u>\$10,000</u>	<u>\$7,177,500</u>	<u>\$1,309,965</u>	<u>(\$5,867,535)</u>

(Concluded)

**Bienville Parish Police Jury  
Retiree Healthcare Plan  
December 31, 2012**

**Schedule of Funding Progress**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets</b>	<b>Actuarial Accrued Liability (AAL)</b>	<b>Unfunded Actuarial Accrued Liability (UAAL)</b>	<b>Funded Ratio</b>	<b>Covered Payroll</b>	<b>UAAL as a Percentage of Covered Payroll</b>
December 31, 2008	\$0	\$723,566	\$723,566	0.00%	\$1,115,076	64.89%
December 31, 2011	\$0	\$3,523,927	\$3,523,927	0.00%	\$1,339,097	263.16%

**Note:**

Generally accepted governmental accounting principles (GASB Codification Po50.131-132) require that the schedule present information from the last three actuarial valuations. Because the requirements of GASB 45 were implemented starting with the year ended December 31, 2009, only two valuations are available. Additional information will be added after the next valuation. Subsequent to that, information will be presented for the latest three valuations.

***Other Supplemental Schedules***

**Bienville Parish Police Jury  
Arcadia, Louisiana  
Supplemental Information Schedules  
as of and for the Year Ended December 31, 2012**

**Non-Major Funds**

**Special Revenue:**

**District Court Expense Fund**

The District Court Expense Fund accounts for the payments to off-duty law enforcement officers and others as witnesses in criminal cases. Financing is provided by fines paid by defendants who are found guilty in district court and operating transfers from the General Fund.

**Recycling Program Fund**

The Recycling Program Fund accounts for the education of parish residents on the energy savings potential and positive environmental benefits of recycling and energy conservation in waste management. Funding is provided by a federal grant from the United States Department of Energy which is passed through the Louisiana Department of Environmental Quality.

**Industrial District No. 2 Fund**

The Industrial District No. 2 Fund accounts for the excess funds of the Industrial District No. 2 Debt Service Fund which was closed during 1990 by the transfer of its remaining funds to this special revenue fund. These funds will be used within the boundaries of the Industrial District No. 2 Fund.

**Tourism Fund**

The Tourism Fund accounts for a dedicated tax of two percent, as authorized by Louisiana Revised Statute 33:4574, levied on all hotel/motel occupancy charges in the parish and is dedicated to the development and promotion of tourism.

**Section 8 Housing Fund**

The Section 8 Housing Fund accounts for the operations of the lower income housing assistance program whose purpose is to aid very low income families in obtaining decent, safe, and sanitary rental housing. Financing is provided by grants from the U.S. Department of Housing and Urban Development.

**Capital Projects -**

**Community Development Block Grant (CDBG) Fund**

The CDBG Fund accounts for financial resources received and used for the acquisition, construction, or improvement of capital facilities such as fire stations and equipment and water wells and distribution lines. Funding is provided by community development block grants from the U.S. Department of Housing and Urban Development through the Louisiana Office of the Governor - Division of Administration.

**Schedule 3**

**Bienville Parish Police Jury  
Arcadia, Louisiana  
Non-Major Funds**

**Combining Balance Sheet, December 31, 2012**

	<u>District Court Expense</u>	<u>Recycling Program</u>	<u>Industrial District No. 2</u>	<u>Tourism</u>	<u>Section 8 Housing</u>	<u>Capital Projects - Community Development Block Grant</u>	<u>Total</u>
<b>Assets</b>							
Cash and equivalents	\$116,610	\$14,449	\$11,926	\$47,076	\$75,575	\$16	\$265,652
Receivables	<u>1,267</u>			<u>4,292</u>			<u>5,559</u>
<b>Total Assets</b>	<u>\$117,877</u>	<u>\$14,449</u>	<u>\$11,926</u>	<u>\$51,368</u>	<u>\$75,575</u>	<u>\$16</u>	<u>\$271,211</u>
<b>Liabilities and Fund Equity</b>							
Liabilities - Accounts payable	\$50						\$50
Fund Equity - fund balances:							
Non spendable						\$16	16
Restricted:							
Other general government	117,827						117,827
Public works		\$14,449					14,449
Health & welfare					\$75,575		75,575
Economic development			\$11,926	\$51,368			63,294
<b>Total fund equity- fund balances</b>	<u>117,827</u>	<u>14,449</u>	<u>11,926</u>	<u>51,368</u>	<u>75,575</u>	<u>16</u>	<u>271,161</u>
<b>Total Liabilities And Fund Equity</b>	<u>\$117,877</u>	<u>\$14,449</u>	<u>\$11,926</u>	<u>\$51,368</u>	<u>\$75,575</u>	<u>\$16</u>	<u>\$271,211</u>

**Schedule 4**

**Bienville Parish Police Jury  
Arcadia, Louisiana  
Non-Major Funds**

**Combining Schedule of Revenues, Expenditures,  
And Changes in Fund Balances  
For the Year Ended December 31, 2012**

	District Court Expense	Recycling Program	Industrial District No. 2	Tourism	Section 8 Housing	Capital Projects - Community Development Block Grant	Total
<b>Revenues</b>							
Taxes - hotel/motel				\$28,209			\$28,209
Federal funds					\$191,657	\$35,410	227,067
Fines and forfeitures	\$24,515						24,515
Use of money and property	61	\$7	\$7		2,945		3,020
Total revenues	<u>24,576</u>	<u>7</u>	<u>7</u>	<u>28,209</u>	<u>194,602</u>	<u>35,410</u>	<u>282,811</u>
<b>Expenditures</b>							
Current:							
General government - judicial	6,200						6,200
Health and welfare					285,583		285,583
Economic development				28,500		35,410	63,910
Total expenditures	<u>6,200</u>	<u>NONE</u>	<u>NONE</u>	<u>28,500</u>	<u>285,583</u>	<u>35,410</u>	<u>355,693</u>
<b>Excess of Revenues over Expenditures</b>	18,376	7	7	(291)	(90,981)	NONE	(72,882)
<b>Fund Balance - Beginning</b>	<u>99,451</u>	<u>14,442</u>	<u>11,919</u>	<u>51,659</u>	<u>166,556</u>	<u>16</u>	<u>344,043</u>
<b>Fund Balance - Ending</b>	<u>\$117,827</u>	<u>\$14,449</u>	<u>\$11,926</u>	<u>\$51,368</u>	<u>\$75,575</u>	<u>\$16</u>	<u>\$271,161</u>

**Bienville Parish Police Jury  
Arcadia , Louisiana  
Supplemental Information Schedules  
for the Year Ended December 31, 2012**

**Compensation Paid Police Jurors**

**The schedule of compensation paid to police jurors and commissioners is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method, jurors receive \$1,600 per month. The president receives an additional \$400 per month for fulfilling the responsibilities of his office.**



**Schedule 5****Bienville Parish Police Jury  
Arcadia, Louisiana****Schedule of Compensation Paid Police Jurors  
For the Year Ended December 31, 2012**

<b>Patrick Jefferson</b>	<b>\$516</b>
<b>Jerry Roberson</b>	<b>18,787</b>
<b>Darryl Ryder</b>	<b>18,787</b>
<b>Joseph Lawson</b>	<b>19,200</b>
<b>Raymond Malone</b>	<b>19,200</b>
<b>Mike McCarthy</b>	<b>19,200</b>
<b>William Sims</b>	<b>19,200</b>
<b>Lee Thomas</b>	<b>413</b>
<b>Greg Wilson (president)</b>	<b><u>23,897</u></b>
<b>Total</b>	<b><u><u>\$139,200</u></u></b>

**BIENVILLE PARISH POLICE JURY**  
**Arcadia, Louisiana**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2012**

<b>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE</b>	<b>CFDA NUMBER</b>	<b>PASS-THROUGH GRANTOR'S NUMBER</b>	<b>FEDERAL EXPENDITURES</b>
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>			
Passed through Louisiana Department of Transportation and Development - Public Transportation for Non-Urbanized Areas	20.509	741-07-0116	\$131,396
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Direct program - Lower-Income Housing Assistance - Choice Vouchers Program	14.871	LA241	191,657
CDBG	14.228	N/A	<u>35,410</u>
Total Department of Housing and Urban Development			<u>227,067</u>
<b>UNITED STATES DEPARTMENT OF ENERGY</b>			
Energy Efficiency and Conservation Block Grant	81.128	EECBG EEA- 1007	49,815
<b>DEPARTMENT OF HOMELAND SECURITY</b>			
Passed through Louisiana Governor's Office of Homeland Security - Hazard Mitigation Grant Program	97.039	1603N-013- 0014	25,800
Passed through Louisiana Department of Public Safety and Corrections, Public Safety Services - Homeland Security Grant Program	97.042	EMW-2011-EP- 0058	25,506
Passed through Louisiana Department of Public Safety and Corrections, Public Safety Services - Homeland Security Grant Program	97.042	EMW-2012-EP- 00042	11,319
Passed through Louisiana Department of Public Safety and Corrections, Public Safety Services - Homeland Security Grant Program	97.067	2011-SHSP	<u>40,773</u>
Total Department of Homeland Security			<u>103,398</u>
Total Expenditures of Federal Awards			<u><u>\$511,676</u></u>

**Footnote:**

This schedule was prepared on the modified accrual basis of accounting.

***Other Reports***

**Independent Auditor's Reports on  
Internal Control over financial reporting  
and on Compliance and Other Matters**

The following Independent Auditor's Reports on Internal Control over financial reporting and on Compliance and Other Matters are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; the *Single Audit Act Amendments of 1996*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed  
in Accordance Government Auditing Standards**

**Bienville Parish Police Jury  
Arcadia, Louisiana**

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bienville Parish Police Jury as of and for the year ended December 31, 2012 and the related notes to the financial statements, which collectively comprise the Bienville Parish Police Jury's basic financial statements, and have issued my report thereon dated May 7, 2013.

**Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered Bienville Parish Police Jury's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Bienville Parish Police Jury's internal control. Accordingly, I do not express an opinion on the effectiveness of the Bienville Parish Police Jury's internal control.

A *deficiency in internal control* exist when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

**BIENVILLE PARISH POLICE JURY**

**Arcadia, Louisiana**

**Independent Auditor's Report on Compliance**

**And Internal Control Over Financial Reporting, etc.**

**December 31, 2012**

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Bienville Parish Police Jury's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Bienville Parish Police Jury's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Bienville Parish Police Jury's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



West Monroe, Louisiana

May 7, 2013

**MARY JO FINLEY, CPA, INC.**

*A PROFESSIONAL CORPORATION*

116 Professional Drive - West Monroe, LA 71291

Phone (818) 329-8880 - Fax (818) 329-8883

**Report on Compliance With Requirements  
That Could Have a Direct and Material Effect  
on Each Major Program and on Internal Control  
Over Compliance in Accordance With OMB Circular A-133**

**Bienville Parish Police Jury  
Arcadia, Louisiana**

**Report on Compliance for Each Major Federal Program**

I have audited Bienville Parish Police Jury's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Bienville Parish Police Jury's major federal programs for the year ended December 31, 2012. Bienville Parish Police Jury's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs.

***Auditor's Responsibility***

My responsibility is to express an opinion on compliance for each of Bienville Parish Police Jury's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Bienville Parish Police Jury's compliance with those requirements and performing such other procedures as I consider necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of Bienville Parish Police Jury's compliance.

***Opinion on Each Major Federal Program***

In my opinion, Bienville Parish Police Jury complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

**Bienville Parish Police Jury  
Arcadia, Louisiana  
Independent Auditor's Report on Compliance  
With Requirements Applicable to Each Major  
Program and Internal Control Over Compliance, etc.  
December 31, 2012**

***Other Matters***

The results of my auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133.

**Report on Internal Control Over Compliance**

Management of Bienville Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered Bienville Parish Police Jury's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing my opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Bienville Parish Police Jury's internal control over compliance.

*A deficiency in internal control over compliance* exist when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



**Bienville Parish Police Jury  
Arcadia, Louisiana  
Independent Auditor's Report on Compliance  
With Requirements Applicable to Each Major  
Program and Internal Control Over Compliance, etc.  
December 31, 2012**

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

I have audited the financial statements of Bienville Parish Police Jury as of and for the year ended December 31, 2012, and have issued my report thereon dated May 7, 2013, which contained an unmodified opinion on those financial statements. My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



West Monroe, Louisiana  
May 7, 2013

**BIENVILLE PARISH POLICE JURY**  
Arcadia, Louisiana

**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2012**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of Bienville Parish Police Jury.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
3. No instances of noncompliance material to the financial statements of Bienville Parish Police Jury were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award program are reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award program for Bienville Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award program for Bienville Parish Police Jury are reported.
7. The United States Department of Housing and Urban Development's Lower Income Housing Assistance - Choice Vouchers Program (CFDA 14.871) was tested as a major program.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. Bienville Parish Police Jury was determined to be a low-risk auditee.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL  
AWARD PROGRAMS AUDIT**

None

**Bienville Parish Police Jury  
Arcadia, Louisiana**

**Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 2012**

**The audit report for the year ended December 31, 2011, contained no audit findings.**